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**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

1) (Currently Amended) A method of cutting a substrate comprising the steps of:

a) providing a laterally disposed substrate;

b) focussing a first laser beam onto a first laser focus point on the substrate;

c) focussing a second laser beam onto a second laser focus point on the substrate,

the second laser focus point being relatively vertically displaced from the said first laser focus point; and

d) effecting relative lateral movement between the said substrate and the said first and second laser focus points respectively so that the said first laser focus point follows a cutting path on the said substrate, the said second laser focus point also following the said cutting path but being relatively vertically displaced from the said first laser focus point, a first layer of the said substrate being removed along the cutting path by the first laser beam and a second layer of the said substrate being removed along the cutting path by the second laser beam,

wherein the substrate is composed of plural layers, and

wherein further laser beams are provided, the number of laser beams  
corresponding to the number of separate layers to be removed.

2) (Original) A method according to claim 1 wherein both first and second laser beams irradiate the same lateral face of the substrate.

3) (Original) A method according to claim 1 wherein the first and second laser beams irradiate first and second lateral faces of the substrate respectively.

4) (Canceled).

5) (Canceled).

6) (Currently Amended) A method according to claim 4 1 wherein each said layer comprises different materials or combinations of materials.

7) (Original) A method according to claim 6 wherein the properties of each said respective laser beam are selected so as to be suitable for the removal of the particular layer or layers to be removed thereby.

8) (Previously Presented) A method according to claim 1 including the additional step of optically monitoring the cutting region, the cutting process being controlled in response to the said optical monitoring.

9) (Currently Amended) Apparatus for cutting a substrate composed of plural layers, comprising:

a) means for supporting a laterally disposed substrate;

b) means for generating a first laser beam which in use is focussed onto a first laser focus point on the substrate;

c) means for generating a second laser beam which in use is focussed onto a second laser focus point on the substrate, the second laser focus point being relatively vertically displaced from the said first laser focus point; and

d) means for effecting relative lateral movement between the said substrate and the said first and second laser focus points respectively so that the said first laser focus point follows a cutting path on the said substrate, the said second laser focus point also following the said cutting path but being relatively vertically displaced from the said first laser focus point, a first layer of the said substrate being removed along the cutting path by the first laser beam and a second layer of the said substrate being removed along the cutting path by the second laser beam; and

e) means for generating further laser beams, a number of laser beams corresponding to a number of separate substrate layers to be removed.

10) (Original) Apparatus according to claim 9 wherein the first and second laser beams are arranged so as to irradiate the same lateral face of the substrate.

11) (Original) Apparatus according to claim 9 wherein the first and second laser beams are arranged so as to irradiate first and second lateral faces of the substrate respectively.

12) (Canceled).

13) (Canceled).

14) (Previously Presented) Apparatus according to claim 9 wherein at least two of the said laser beams provide laser light having different parameters.

15) (Original) Apparatus according to claim 14 wherein the said parameters include one or more of wavelength, pulse duration and intensity.

16) (Previously Presented) Apparatus according to claim 12 wherein each said layer comprises different materials or combinations of materials.

17) (Original) Apparatus according to claim 16 wherein the properties of each said respective laser beam are selected so as to be suitable for the removal of the particular layer or layers to be removed thereby.

18) (Previously Presented) Apparatus according to claim 9 wherein beam splitter means are provided so that at least two laser beams are derived from the same laser source.

19) (Previously Presented) Apparatus according to any of claims 9 wherein optical monitoring means are provided for optically monitoring the cutting region, means being provided to control the cutting process in response to the said optical monitoring

20) (Canceled).

21) (Canceled).

22) (New) Apparatus for cutting a substrate composed of plural layers, comprising:

- a) a support for supporting a laterally disposed substrate;
- b) a first laser for generating a first laser beam which in use is focussed onto a first laser focus point on the substrate;
- c) a second laser for generating a second laser beam which in use is focussed onto a second laser focus point on the substrate, the second laser focus point being relatively vertically displaced from the first laser focus point; and

d) a movable stage for effecting relative lateral movement between the substrate and the first and second laser focus points respectively so that the first laser focus point follows a cutting path on the substrate, the second laser focus point also following the cutting path but being relatively vertically displaced from the first laser focus point, a first layer of the substrate being removed along the cutting path by the first laser beam and a second layer of the substrate being removed along the cutting path by the second laser beam,

e) one or more further lasers for generating one or more further laser beams, a number of the further laser beams corresponding to a number of separate substrate layers to be removed.

23) (New) Apparatus according to claim 22 wherein the first and second laser beams are arranged so as to irradiate the same lateral face of the substrate.

24) (New) Apparatus according to claim 22 wherein the first and second laser beams are arranged so as to irradiate first and second lateral faces of the substrate, respectively.

25) (New) Apparatus according to claim 22 wherein at least two of the laser beams provide laser light having different parameters including one or more of wavelength, pulse duration, and intensity.

26) (New) Apparatus according to claim 22 wherein each said layer comprises different materials or combinations of materials, and wherein the properties of each said

respective laser beam are selected so as to be suitable for the removal of the particular layer or layers to be removed thereby.

27) (New) Apparatus according to claim 22, further comprising:  
an optical monitoring for optically monitor the cutting region, and  
a controller for controlling the cutting process in response to the optical monitoring.